

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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| First Named Inventor : Carl E. Kent | |
| Appln. No. : Not yet assigned | |
| Filed : Herewith | Group Art Unit: Not yet known |
| Title : METHOD OF PROVIDING TAX CREDITS AND PROPERTY RENTAL AND PURCHASE | Examiner: Not yet known |

**DECLARATION AND POWER OF ATTORNEY
FOR UTILITY PATENT APPLICATION
(37 C.F.R. § 1.63)**

As a below named inventor, I hereby declare that my mailing address and citizenship are as stated below.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled:

METHOD OF PROVIDING TAX CREDITS AND PROPERTY RENTAL AND PURCHASE

the specification of which:

is attached hereto OR
 was filed on as United States Application Number or PCT International Application Number and
 amended on (if applicable).

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment specifically referred to above.

I acknowledge the duty to disclose information known to me that is material to patentability as defined in 37 C.F.R. 1.56, including for continuation-in-part applications, material information which became available between the filing date of the prior application and the national or PCT international filing date of the continuation-in-part application.

I hereby claim foreign priority benefits under 35 U.S.C. 119(a)-(d) or 365(b) of any foreign application(s) for patent or inventor's certificate, or 365(a) of any PCT international application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or any PCT international application having a filing date before that of the application on which priority is claimed.

| Prior Foreign Application Number(s) | Country | Foreign Filing Date (MM/DD/YYYY) | Priority Not Claimed | | Certified Copy Attached? | |
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I hereby claim the benefit under 35 U.S.C. 119(e) of any United States provisional application(s) listed below.

| Application Number(s) | Filing Date (MM/DD/YYYY) |
|-----------------------|--------------------------|
| 60/207,492 | May 26, 2000 |
| 60/224,198 | August 9, 2000 |

POWER OF ATTORNEY

I hereby appoint the Dorsey & Whitney LLP attorneys and agents associated with Customer Number 25763 to prosecute the patent application identified above and to transact all business in the Patent and Trademark Office connected therewith, including full power of association, substitution, and revocation.

PLEASE DIRECT ALL CORRESPONDENCE TO:

The address associated with Customer Number: 25763, currently:

| | |
|-----------|--|
| Name | James H. Ackley |
| Address | DORSEY & WHITNEY LLP Pillsbury Center South 220 South Sixth Street Minneapolis, MN 55402-1498 |
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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|-------------------------------|--|----------------------------|
| Sole or First Inventor: | | |
| Given Name (First and middle) | Family Name or Surname | |
| Carl E. | Kent | |
| inventor's Signature | Carl E Kent | Date: 4-25-01 |
| Residence | 6021 Benjamin Street Northeast City FRIDLEY State MINNESOTA zip 55432 | Citizenship: United States |
| Post Office Address | | |